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KAMUYU AYDINLATMA PLATFORMU

NCM INVESTMENT MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2024 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	AKSİS ULUSLARARASI BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL TABLOLARA İLİŞKİN SINIRLI DENETİM RAPORU

NCM Investment Menkul Değerler Anonim Şirketi Yönetim Kurulu'na

Giriş

NCM Investment Menkul Değerler Anonim Şirketi'nin ("Şirket") 30 Haziran 2024 tarihli ilişikteki ara dönem özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosu ile açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal tabloların Türkiye Muhasebe Standardı 34, Ara Dönem Finansal Raporlama Standardı'na (TMS 34) uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal tablolara ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Yaptığımız sınırlı denetim, Sınırlı Bağımsız Denetim Standardı (SBDS) 2410 "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi"ne uygun olarak yürütülmüştür. Ara dönem finansal bilgilere ilişkin sınırlı denetim, başta finans ve muhasebe konularından sorumlu kişiler olmak üzere ilgili kişilerin sorgulanması ve analitik prosedürler ile diğer sınırlı denetim prosedürlerinin uygulanmasından oluşur. Ara dönem finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Aksis Uluslararası Bağımsız Denetim A.Ş.

Tayyip YAŞAR, YMM

Sorumlu Denetçi

25 Eylül 2024

İstanbul, Türkiye

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.06.2024	Previous Period 31.12.2023
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	3	156.041.508	59.312.715
Trade Receivables	4	208.742.519	196.146.998
Trade Receivables Due From Related Parties	17	38.424.721	41.968.211
Trade Receivables Due From Unrelated Parties		170.317.798	154.178.787
Other Receivables	9	16.218.010	9.155.169
Other Receivables Due From Unrelated Parties		16.218.010	9.155.169
Prepayments		4.444.594	614.450
Prepayments to Unrelated Parties		4.444.594	614.450
Current Tax Assets	10	570.160	
SUB-TOTAL		**386.016.791**	**265.229.332**
Total current assets		**386.016.791**	**265.229.332**
NON-CURRENT ASSETS			
Financial Investments	5	10.747.845	10.747.845
Property, plant and equipment	6	3.977.170	4.417.991
Fixtures and fittings		2.919.930	3.186.993
Leasehold Improvements		1.057.240	1.230.998
Intangible assets and goodwill	7	2.200.143	2.548.543
Computer Softwares		2.200.143	2.548.543
Deferred Tax Asset	10	0	650.199
Total non-current assets		**16.925.158**	**18.364.578**
Total assets		**402.941.949**	**283.593.910**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		14.660.000	4.265.923
Current Borrowings From Related Parties		0	
Bank Loans		0	
Lease Liabilities		0	
Issued Debt Instruments		0	
Other short-term borrowings		0	
Current Borrowings From Unrelated Parties		14.660.000	4.265.923
Bank Loans		14.660.000	4.265.923
Trade Payables	4	143.688.709	126.734.506
Trade Payables to Unrelated Parties		143.688.709	126.734.506
Employee Benefit Obligations	8	1.201.828	1.044.893
Other Payables		129.699.575	11.237.716
Other Payables to Related Parties	17	127.161.222	10.052.811
Other Payables to Unrelated Parties	9	2.538.353	1.184.905
Current provisions	13	1.324.844	1.350.611
Current provisions for employee benefits		1.324.844	1.350.611
SUB-TOTAL		**290.574.956**	**144.633.649**
Total current liabilities		**290.574.956**	**144.633.649**
NON-CURRENT LIABILITIES			
Non-current provisions	13	2.744.456	2.823.642
Non-current provisions for employee benefits		2.744.456	1.846.708
Other non-current provisions			976.934
Deferred Tax Liabilities	10	1.026.918	0
Total non-current liabilities		**3.771.374**	**2.823.642**
Total liabilities		**294.346.330**	**147.457.291**
EQUITY			
Equity attributable to owners of parent		108.595.619	136.136.619
Issued capital	11	76.500.000	76.500.000
Inflation Adjustments on Capital	11	269.294.606	269.294.606
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.440.545	-1.171.820
Gains (Losses) on Revaluation and Remeasurement		-1.440.545	-1.171.820
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.440.545	-1.171.820

Prior Years' Profits or Losses		-208.486.167	-176.479.834
Current Period Net Profit Or Loss		-27.272.275	-32.006.333
Total equity		**108.595.619**	**136.136.619**
Total Liabilities and Equity		**402.941.949**	**283.593.910**

Profit or loss [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Profit or loss [abstract]					
PROFIT (LOSS)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0		
Revenue from Finance Sector Operations	14	37.241.266	65.183.915	16.634.847	45.209.129
Fee, Premium, Commission and Other Service Income		32.959.647	64.088.229	13.897.098	45.054.702
Interest Income		4.281.619	1.095.686	2.737.749	154.427
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		37.241.266	65.183.915	16.634.847	45.209.129
GROSS PROFIT (LOSS)		37.241.266	65.183.915	16.634.847	45.209.129
General Administrative Expenses	15	-32.511.343	-26.800.416	-16.620.450	-11.008.268
Marketing Expenses	15	-7.681.479	-8.307.923	-3.490.256	-4.067.672
Other Income from Operating Activities	16	872.236	311.961	733.088	93.767
Other Expenses from Operating Activities			0		
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-2.079.320	30.387.537	-2.742.771	30.226.956
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-2.079.320	30.387.537	-2.742.771	30.226.956
Gains (losses) on net monetary position		-23.400.670	-20.169.476	-15.026.173	-6.058.836
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-25.479.990	10.218.061	-17.768.944	24.168.120
Tax (Expense) Income, Continuing Operations		-1.792.285	-9.091.857	-856.610	-8.702.914
Current Period Tax (Expense) Income	10		-8.199.743	649.300	-7.497.170
Deferred Tax (Expense) Income	10	-1.792.285	-892.114	-1.505.910	-1.205.744
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-27.272.275	1.126.204	-18.625.554	15.465.206
PROFIT (LOSS)		-27.272.275	1.126.204	-18.625.554	15.465.206
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	-18.625.554	15.465.206
Owners of Parent		-27.272.275	1.126.204		
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023	Current Period 3 Months 01.04.2024 - 30.06.2024	Previous Period 3 Months 01.04.2023 - 30.06.2023
Statement of Other Comprehensive Income					
PROFIT (LOSS)		-27.272.275	1.126.204	-18.625.554	15.465.206
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-268.724**	**-760.048**	**-256.550**	**-945.725**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-383.892	-950.060	-366.501	-1.182.157
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		115.168	190.012	109.951	236.432
Taxes Relating to Remeasurements of Defined Benefit Plans		115.168	190.012	109.951	236.432
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**		
OTHER COMPREHENSIVE INCOME (LOSS)		**-268.724**	**-760.048**	**-256.550**	**-945.725**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-27.540.999**	**366.156**	**-18.882.104**	**14.519.481**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	-18.882.104	14.519.481
Owners of Parent		-27.540.999	366.156		

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2024 - 30.06.2024	Previous Period 01.01.2023 - 30.06.2023
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**70.707.413**	**19.203.891**
Profit (Loss)		-27.272.275	1.126.204
Profit (Loss) from Continuing Operations		-27.272.275	1.126.204
Adjustments to Reconcile Profit (Loss)		**-13.468.119**	**-13.841.894**
Adjustments for depreciation and amortisation expense	6.7	1.205.116	1.191.924
Adjustments for provisions		1.186.415	792.063
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	1.186.415	792.063
Adjustments for Interest (Income) Expenses		-4.281.619	-1.095.686
Adjustments for Interest Income	14	-4.281.619	-1.095.686
Adjustments for Tax (Income) Expenses		1.792.284	9.091.858
Other adjustments to reconcile profit (loss)		-13.370.315	-23.822.053
Changes in Working Capital		**111.447.807**	**33.225.058**
Adjustments for decrease (increase) in trade accounts receivable		-12.595.522	40.306.732
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-12.595.522	40.306.732
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-7.062.841	14.641.950
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-7.062.841	14.641.950
Decrease (Increase) in Prepaid Expenses		-3.830.144	-1.103.342
Adjustments for increase (decrease) in trade accounts payable		16.954.203	-66.930.671
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		16.954.203	-66.930.671
Increase (Decrease) in Employee Benefit Liabilities		156.935	351.821
Adjustments for increase (decrease) in other operating payables		118.461.859	47.553.558
Increase (Decrease) in Other Operating Payables to Unrelated Parties		118.461.859	47.553.558
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-636.683	-1.594.990
Cash Flows from (used in) Operations		**70.707.413**	**20.509.368**
Payments Related with Provisions for Employee Benefits			-1.305.477
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-415.893**	**-1.428.137**
Purchase of Property, Plant, Equipment and Intangible Assets		-415.893	-1.428.137
Purchase of property, plant and equipment		-415.893	-1.428.137
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**14.675.695**	**1.095.684**
Proceeds from borrowings		10.394.077	
Proceeds from Loans		10.394.077	
Interest Received		4.281.618	1.095.684
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		84.967.215	18.871.438
Net increase (decrease) in cash and cash equivalents		84.967.215	18.871.438
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**59.312.715**	**55.355.633**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		11.761.578	23.096.571
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**156.041.508**	**97.323.642**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity									
			Equity attributable to owners of parent [member]								Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss		Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Prior Years' Profits or Losses	Net Profit or Loss			
					Gains (Losses) on Remeasurements of Defined Benefit Plans							
Previous Period 01.01.2023 - 30.06.2023	**Statement of changes in equity [abstract]**											
	Statement of changes in equity [line items]											
	Equity at beginning of period		**30.000.000**	**248.987.743**	**-428.516**			**-104.176.134**	**-35.179.936**	**139.203.157**		**139.203.157**
	Adjustments Related to Accounting Policy Changes									0		0
	Adjustments Related to Required Changes in Accounting Policies									0		0
	Adjustments Related to Voluntary Changes in Accounting Policies									0		0
	Adjustments Related to Errors									0		0
	Other Restatements									0		0
	Restated Balances									0		0
	Transfers							-35.179.936	35.179.936	0		0
	Total Comprehensive Income (Loss)											0
	Profit (loss)								1.126.204	1.126.204		1.126.204
	Other Comprehensive Income (Loss)				-760.048					-760.048		-760.048
	Issue of equity									0		0
	Capital Decrease									0		0
	Capital Advance									0		0
	Effect of Merger or Liquidation or Division									0		0
	Effects of Business Combinations Under Common Control									0		0
	Advance Dividend Payments									0		0
	Dividends Paid									0		0
	Decrease through Other Distributions to Owners									0		0
	Increase (Decrease) through Treasury Share Transactions									0		0
	Increase (Decrease) through Share-Based Payment Transactions									0		0
	Acquisition or Disposal of a Subsidiary									0		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity									0		0
	Transactions with noncontrolling shareholders									0		0
	Increase through Other Contributions by Owners									0		0
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied									0		0
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied									0		0
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied									0		0
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied									0		0
	Increase (decrease) through other changes, equity									0		0
	Equity at end of period		**30.000.000**	**248.987.743**	**-1.188.564**			**-139.356.070**	**1.126.204**	**139.569.313**		**139.569.313**
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period		**76.500.000**	**269.294.606**	**-1.171.820**			**-176.479.834**	**-32.006.333**	**136.136.619**		**136.136.619**
	Adjustments Related to Accounting Policy Changes									0		0
	Adjustments Related to Required Changes in Accounting Policies									0		0
	Adjustments Related to Voluntary Changes in Accounting Policies									0		0
	Adjustments Related to Errors									0		0
	Other Restatements									0		0
	Restated Balances									0		0
	Transfers							-32.006.333	32.006.333	0		0
	Total Comprehensive Income (Loss)									0		0
	Profit (loss)								-27.272.275	-27.272.275		-27.272.275
	Other Comprehensive Income (Loss)				-268.725					-268.725		-268.725
	Issue of equity											0
	Capital Decrease									0		0
	Capital Advance									0		0
	Effect of Merger or Liquidation or Division									0		0
	Effects of Business Combinations Under Common Control									0		0
	Advance Dividend Payments									0		0
	Dividends Paid											

Current Period 01.01.2024 - 30.06.2024										0		0
	Decrease through Other Distributions to Owners									0		0
	Increase (Decrease) through Treasury Share Transactions									0		0
	Increase (Decrease) through Share-Based Payment Transactions									0		0
	Acquisition or Disposal of a Subsidiary									0		0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity									0		0
	Transactions with noncontrolling shareholders									0		0
	Increase through Other Contributions by Owners									0		0
	Amount Removed from Reserve of Cash Flow Hedges and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied									0		0
	Amount Removed from Reserve of Change in Value of Time Value of Options and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied									0		0
	Amount Removed from Reserve of Change in Value of Forward Elements of Forward Contracts and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which Fair Value Hedge Accounting is Applied									0		0
	Amount Removed from Reserve of Change in Value of Foreign Currency Basis Spreads and Included in Initial Cost or Other Carrying Amount of Non-Financial Asset (Liability) or Firm Commitment for which fair Value Hedge Accounting is Applied									0		0
	Increase (decrease) through other changes, equity									0		0
	Equity at end of period		**76.500.000**	**269.294.606**	**-1.440.545**			**-208.486.167**	**-27.272.275**	**108.595.619**		**108.595.619**